

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing  
5 Section 16-130 as follows:

6 (35 ILCS 200/16-130)

7 Sec. 16-130. Exemption procedures; board of appeals; board  
8 of review. Whenever the board of appeals (until the first  
9 Monday in December 1998 and the board of review beginning the  
10 first Monday in December 1998 and thereafter) in any county  
11 with 3,000,000 or more inhabitants determines that any property  
12 is or is not exempt from taxation, the decision of the board  
13 shall not be final, except as to homestead exemptions. Upon  
14 filing of any application for an exemption which would, if  
15 approved, reduce the assessed valuation of any property by more  
16 than \$100,000, other than a homestead exemption, the owner  
17 shall give timely notice of the application by mailing a copy  
18 of it to any municipality, fire protection district, school  
19 district, and community college district in which such property  
20 is situated. Failure of a municipality, fire protection  
21 district, school district, or community college district to  
22 receive the notice shall not invalidate any exemption. The  
23 board shall give the municipalities, fire protection

1 districts, school districts, and community college districts  
2 and the taxpayer an opportunity to be heard. In all exemption  
3 cases other than homestead exemptions, the secretary of the  
4 board shall comply with the provisions of Section 5-15. The  
5 Department shall then determine whether the property is or is  
6 not legally liable to taxation. It shall notify the board of  
7 its decision and the board shall correct the assessment  
8 accordingly, if necessary. The decision of the Department is  
9 subject to review under Sections 8-35 and 8-40. The extension  
10 of taxes on any assessment shall not be delayed by any  
11 proceedings under this paragraph, and, in case the property is  
12 determined to be exempt, any taxes extended upon the  
13 unauthorized assessment shall be abated or, if already paid,  
14 shall be refunded.

15 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.  
16 8-14-96.)

17 Section 99. Effective date. This Act takes effect upon  
18 becoming law.